Tab 12

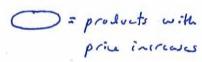


Exhibit E

Bell 3/15/06 Declaration Exhibit E

BMS/OTN Price Dispersion

% of Net Revenue at Net Transaction Prices

	1993	1994	1995	1996	1007	1000	1000						
O -F00/ -/ MAD		1994	1995		1997	1998	1999	2000	2001	2002	Total	Pre-generic	Post-generic
0 - <50% of WLP	0.0%	72.200	52312000	0.0%	0.9%	3.2%	6.3%	34.7%	72.9%	72.7%	7.6%	0.0%	19.1
50 - <75% of WLP	2.4%	3.7%	3.7%	8.1%	62.4%	79.4%	76.5%	56.5%	20.8%	21.7%	27.3%	4.4%	62.0
75 - <90% of WLP	0.0%	1		13.6%	20.2%	8.1%	3.1%	1.1%	0.7%	0.0%	4.9%	3.2%	7.5
90 - <95% of WLP	0.9%	0.0%	2.6%	13.9%	2.0%	0.2%					2.7%	4.2%	0.5
>95% of WLP	96.7%	96.3%	93.7%	64.4%	14.5%	9.2%	14.1%	7.7%	5.7%	5.5%	57.4%	88.2%	10.9
Cytoxan				1									
	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	Total	Pre-generic	Post-generic
0 - <50% of WLP	19.6%	50.4%	53.7%	66.8%	81.9%	86.7%	93,3%	79.9%	93.0%	72.5%	61.6%	r to gondio	61.6
50 - <75% of WLP	15.0%	10.8%	5.6%	2.6%	1.4%	0.9%	0.8%	0.1%	0.1%	0.0%	5.5%		5.5
75 - <90% of WLP	1.1%	0.6%	0.7%	0.1%	0.0%	0.0%	0.0%	0.170	0.170	0.076	0.4%		
90 - <95% of WLP	0.3%	0.0%	0.0%	0.0%	0.0%	0.070	0.0%						0.4
>95% of WLP	64.0%	38.0%	40.0%	30.5%	16.6%	12.4%	5.8%	20.0%	6.9%	27.5%	0.1%		0.1° 32.4°
Cytoxan Tablets													23403
7	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	Total	Pre-generic	Post-generic
0 - <50% of WLP	0.0%	0.0%	0.0%	0.0%	0.0%		0.2%	0.9%	0.8%	1.3%	0.2%	0.1%	
50 - <75% of WLP	2.9%	3.4%	3.6%	3.5%	3.5%	3.6%	2.8%	4.1%	5.9%	27.8%	/ 10/5/2007/		1.0
75 - <90% of WLP	0.0%	0.0%	0.1%	0.1%	0.070	0.1%	0.2%	0.0%	5.870	0.1%	4.9%	3.4%	15.1
90 - <95% of WLP	0.0%	0.0%	2.1%	0.0%	0.0%	0.1%	0.000,000,000,000	101110110	1		0.0%	0.1%	0.0
>95% of WLP	97.1%	96.5%	94.2%	96.4%	96.4%	96.3%	26.0%	8.8%		0.0%	4.3%	4.9%	0.0
- 50 % OF WEE	57.170	30.5%	54.276	90,476	90.4%	90.3%	70.9%	86.2%	93.3%	70.8%	90.5%	91.6%	83.99
Etopophos				-									
	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	Total	Pre-generic	Post-generic
0 - <50% of WLP						0.0%					0.0%	0.0%	
50 - <75% of WLP				0.2%	0.0%	0.0%	0.7%	0.5%	0.3%	0.8%	0.3%	0.3%	
75 - <90% of WLP				0.1%	0.5%	0.2%	0.3%	0.3%	1.3%	0.2%	0.4%	0.4%	
90 - <95% of WLP	7			100.00.00				0.070	1.070	0.270	0.470	0.476	
95% of WLP				99.7%	99.5%	99.8%	99.1%	99.3%	98.4%	98.9%	99.3%	99.3%	
Paraplatin		-		C C. C.									
	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	Total	Pre-generic	Post-generic
) - <50% of WLP	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%	0.0%	0.1%	3.2%	0.5%	0.5%	, our gonding
50 - <75% of WLP	0.9%	1.5%	1.7%	1.6%	2.2%	2.3%	2.7%	2.5%	2.9%	0.6%	2.1%	2.1%	
75 - <90% of WLP	0.2%	0.0%	0.0%	0.2%	0.2%		0.0%		0.2%	10.9%	1.8%	1.8%	
90 - <95% of WLP	1.3%	0.0%	4.0%	3.4%	5.4%	1.4%	1.8%	2.0%	5.1%	5.1%			
95% of WLP	97.6%	98.5%	94.3%	94.8%	92.2%	96.3%	95.5%	95.5%	91.7%	80.2%	3.3% 92.4%	3.3% 92.4%	
Rubex			_										8.5
	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	Total	Pre-generic	Post-generic
- <50% of WLP		55.8%	73.6%	61.0%	59.2%	92.8%	53.1%	84.7%	39.8%	89.4%	64.0%	r re-generic	
		0.9%	0.5%	1	30.273	0.3%	0.2%	0.2%	0.0%				64.09
0 - <75% of WLP		0.070	0.070	1	2.12	0.376	0.276	0.276	111200000000000000000000000000000000000	10.6%	0.6%		0.69
			1										
5 - <90% of WLP					0.1%				2.4%		0.2%		0.29
50 - <75% of WLP 75 - <90% of WLP 90 - <95% of WLP 95% of WLP		43.3%	25.9%	39.0%	40.7%	6.8%	46.7%	15.2%	2.4% 57.7%	0.0%	0.2% 35.2%		0.29 35.29

Exhibit E

BMS/OTN Price Dispersion

% of Net Revenue at Net Transaction Prices

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	Total	Pre-generic	Doet conocio
0 - <50% of WLP	0.0%		0.0%		0.0%	1000	0.0%	2000	2001	45.6%	1.4%		Post-generic
50 - <75% of WLP	0.6%	0.8%	0.7%	1.0%	1.3%	1.4%	1.3%	1.4%	9.8%	27.3%	2.9%	0.0% 1.2%	10.0%
75 - <90% of WLP	0.1%	0.2%	0.3%	0.9%	1.1%	1.6%	2.3%	2.3%	26.3%	26.5%	5.0%		13.6%
90 - <95% of WLP	0.0%	0.2.70	0,070	0.070	0.0%	1.070	2.570	4.5%	25.2%	0.1%		1.5%	26.3%
>95% of WLP	99.2%	99.0%	99.0%	98.0%	97.5%	97.0%	96.4%	91.9%	38.8%	0.1%	3.6% 87.2%	1.0% 96.3%	19.7% 30.4%
VePesid													
	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	Total	Pre-generic	Post-generic
0 - <50% of WLP	0.0%	0.1%	12.7%	73.1%	78.7%	80.2%	85.3%	45.6%	80.5%	89.1%	15,9%	0.0%	44.2%
50 - <75% of WLP	1.8%	32.4%	62.6%	7.4%	1.8%	0.3%	0.9%	0.0%	0.0%	0.0%	19.6%	12.6%	32.1%
75 - <90% of WLP	2.6%	36.9%	8.2%	1.5%	0.3%	0.1%	0.0%	0.0%		0.1%	11.0%	14.7%	4.3%
90 - <95% of WLP	1.0%	2.0%	1.1%	0.2%	0.1%	0.4%		0.1%		7.77.7.7	1.1%	1.3%	0.6%
>95% of WLP	94.7%	28.6%	15.4%	17.9%	19.1%	18.9%	13.8%	54.3%	19.5%	10.8%	52.5%	71.3%	18.8%
VePesid Capsules	5	-	Service Pro-		والمستارة والموامران								
	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	Total	Pre-generic	Post-generic
0 - <50% of WLP	0.1%	0.0%	0.0%	0.0%	0.0%					8.7%	0.5%	0.0%	8.7%
50 - <75% of WLP	8.6%	7.0%	6.1%	6.3%	6.7%	5.4%	5.4%	4.7%	5.5%	0.6%	5.8%	6.1%	0.6%
75 - <90% of WLP	0.6%	0.5%	1.3%	0.6%	0.0%	0.3%	0.4%	0.1%		0.2%	0.4%	0.4%	0.2%
90 - <95% of WLP	0.1%	0.1%	0.3%	0.7%	0.3%	0.2%	12.8%	19.7%	0.3%	6.4%	4.3%	4.2%	6.4%
>95% of WLP	90.6%	92.4%	92.2%	92.4%	93.1%	94.2%	81.4%	75.5%	94.2%	84.0%	89.0%	89.2%	84.0%
All Products			37										
	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	Total	Pre-generic	Post-generic
0 - <50% of WLP	0.8%	1.1%	2.3%	3.9%	1.9%	1.3%	1.1%	1.1%	1.6%	14.2%	2.5%	0.2%	20.5%
50 - <75% of WLP	2.1%	7.4%	8.0%	2.0%	3.4%	3.2%	3.1%	2.5%	6.4%	7.0%	4.2%	2.1%	19.8%
75 - <90% of WLP	1.0%	6.8%	1.1%	1.3%	1.3%	1.2%	1.5%	1.4%	12.6%	13.6%	3.9%	2.0%	18.0%
90 - <95% of WLP	0.7%	0.4%	1.3%	1.5%	1.7%	0.4%	1.2%	3.8%	14.3%	3.8%	3.3%	2.1%	12.7%

Sources:

BMS invoice data from SHARP:

DirectSales_IncludingPHS.txt

OTN invoice data:

Pre1997-Direct.txt
OTN Blenoxane.txt
OTN Cytoxan.txt
OTN Etopophos.txt
OTN Paraplatin.txt

OTN Blenoxane_Pre1997.txt
OTN Cytoxan_Pre1997.txt
OTN Etopophos_Pre1997.txt
OTN Paraplatin_Pre1997.txt
OTN Rubex_Pre1997.txt
OTN Taxol_Pre1997.txt
OTN Vepesid_Pre1997.txt

BMS chargeback data:

Chargebacks_IncludingPHS.txt Pre1997-Indirect.txt

Wholesale List Price:

PricingRevised.xls buspar_rubex.xls

OTN Rubex.txt

OTN Taxol.txt OTN Vepesid.txt

Notes:

Post-generic shares are calculated from years in which a generic was available for the entire year See Exhibit C for an explanation of the underlying price calculations and the shares shown above